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CITIZENS SUMMARY

Findings in the audit of the Fortieth Judicial Circuit, City of Diamond Municipal Division

Accounting Controls and Procedures

Cash receipts totaling \$207 were not deposited. The municipal division did not properly complete some credit card transactions, and \$400 of these were denied when the municipal division tried to process them in November 2011. Monies and credit card transactions were often deposited into the wrong city bank account, and receipts were not deposited intact and timely. Some fines, court costs, and bonds were not posted to the computer system resulting in inaccurate monthly reports and incorrect amounts paid to the city and the state. Prior to August 2011, bonds were deposited into the city's General Fund, but a bond balance was not reconciled to court records, and the municipal division did not properly post all bonds to the computer system. Accounting duties are not adequately segregated, and a reconciliation of receipts to deposits is not performed by someone independent of the cash custody and record keeping functions.

Municipal Division Procedures

Court records are not maintained in an orderly fashion and some could not be located. The Court Clerk does not file a monthly list of all cases heard with the city. The court did not timely submit the monthly summary reports or the state's portion of Crime Victims' Compensation and Peace Officer Standards and Training fees. Restitution amounts for alcohol or drug related offenses are not supported by a court approved schedule, and neither the city Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued.

In the areas audited, the overall performance of this entity was **Poor**.*

American Recovery and Reinvestment Act (Federal Stimulus)

The Fortieth Judicial Circuit, City of Diamond Municipal Division, did not receive any federal stimulus monies during the audited time period.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.